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February 18, 2016

**VIA ELECTRONIC MAIL**

Ms. A'knea Smith  
Audit Division  
Federal Election Commission  
999 E Street, N.W.  
Washington, D.C. 20463

**Re: Response of the Utah Republican Party to Findings Referenced in the  
Interim Audit Report**

Dear Ms. Smith:

In response to your request, the Utah Republican Party ("Party") submits this letter to address certain matters referenced in a December 15, 2015 Interim Audit Report ("Report").

Most issues identified in the Report are already settled. The Party has, for example, long since remedied the issues identified in the Report under Findings 1, 2, and 4. And the Party has now amended its disclosure reports, as it had previously offered to do, in response to recommendations by the Audit Division staff under Findings 3 and 5.

The last remaining open issue appears to be Finding 6, in which the Audit Division asserts that the Party received an in-kind contribution from its former Executive Director, Ivan DuBois. The Party strongly disagrees with this assertion. The Audit Division staff has remarked that these expenses were in-kind contributions by Mr. DuBois between the date they were incurred and the date they were reimbursed. But the Party was not aware of Mr. DuBois' reimbursable expenses when they were incurred. The Party knew, and could know, of these expenses only after Mr. DuBois presented receipts and/or expense reports to the Party's treasurer, which frequently occurred well after the underlying expenses were incurred. The Party's regular practice was to issue reimbursements to Mr. DuBois within a calendar week of this presentation. Given this practice, the Commission should not consider these expenses as in-kind contributions as of the date they were incurred.

Please notify the Party if you have any additional questions or need more information.

Sincerely,

Matthew T. Sanderson  
Caplin & Drysdale, Chartered